



UNITED STATES  
SECURITIES AND EXCHANGE COMMISSION  
WASHINGTON, D.C. 20549

DIVISION OF  
CORPORATION FINANCE

Mail Stop 3561

May 15, 2017

Mr. William T. Giles  
Chief Financial Officer and Executive Vice President -  
Finance, Information Technology and ALLDATA  
AutoZone, Inc.  
123 South Front Street  
Memphis, Tennessee 38103

**Re: AutoZone, Inc.**  
**Form 10-K for the Fiscal Year Ended August 27, 2016**  
**Filed October 24, 2016**  
**File No. 1-10714**

Dear Mr. Giles:

We have completed our review of your filing. We remind you that the company and its management are responsible for the accuracy and adequacy of their disclosures, notwithstanding any review, comments, action or absence of action by the staff.

Sincerely,

/s/ Jennifer Thompson

Jennifer Thompson  
Accounting Branch Chief  
Officer of Consumer Products